

EXHIBIT C

United States District Court

for the
Eastern District of Michigan

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Dearborn Center for Physical Therapy, LLC

Grand Jury No. 18-1-3-128

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

| | | | |
|--------|--|----------------|------------------------------|
| Place: | U.S. Courthouse and Federal Building 600 Church Street Flint, Michigan 48502 | Date and Time: | December 5, 2018, at 9:30 am |
|--------|--|----------------|------------------------------|

You must bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

SEE ATTACHMENT*

*In lieu of actually appearing in front of the grand jury with the records, you must sign and return the enclosed Waiver of Appearance and provide the requested records to the agent serving this subpoena. The Waiver authorizes the agent to return the records to the grand jury in your place. Any questions regarding this subpoena should be directed to:

Agent:

S/A Jon Lawniczak

Agency:

IRS-CI

Telephone No.

(248) 874-2266

DAVID J. WEAVER, CLERK OF COURT



Signature of Clerk or Deputy Clerk



Date: October 19, 2018

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

DOJ Trial Attorney: Mark McDonald
Address: U.S. Department of Justice, Tax Division
601 D Street N.W. - Room 7544
Washington D.C. 20004
Email: Mark.S.McDonald@usdoj.gov
Telephone: 202-305-2672

GRAND JURY SUBPOENA 18-1-3-128

Please provide the documents generated during the litigation entitled State Farm Mutual Automobile Insurance Company v. Elite Health Centers, Inc., et al. (2:16cv-13040) (ED MI), specifically:

- All items obtained from third-parties and defendants in the above-referenced litigation in discovery in the above-referenced litigation .
- All affidavits and deposition transcripts obtained from statements and testimony of third-parties and defendants in the above-referenced litigation.
- Please exclude any items containing confidential or privileged attorney-client communications between the third-parties and defendants in the above-referenced litigation and their attorneys or documents protected by the work product doctrine that may have been inadvertently provided in a discovery production..

These records should include but are not limited to:

SAVINGS ACCOUNT RECORDS: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

CHECKING ACCOUNT RECORDS: Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

SAFE DEPOSIT BOX RECORDS: Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual

interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

CREDIT CARD RECORDS: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

PURCHASES OF BANK CHECKS: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS:

Any and all checks or other monetary instruments that were cashed with a teller but never deposited into the account.

Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

RECORD FORMAT: Hard copies of records are not requested. Records are requested in the form of compact discs (CDs) or Digital Video Discs (DVDs). ASCII fixed length files are preferred, however, ASCII delimited format is acceptable. A record layout for the data is also requested.

AO 110 (Rev 06/09) Subpoena to Testify Before a Grand Jury

United States District Court

for the
Eastern District of Michigan

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Horizon Imaging, LLC
[REDACTED]

Grand Jury No. 18-1-3-108

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

| | |
|--|---|
| Place: U.S. Courthouse and Federal Building 600 Church Street Flint, Michigan 48502 | Date and Time: October 17, 2018 9:30 am |
|--|---|

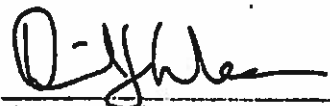
You must bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

SEE ATTACHMENT*

*In lieu of actually appearing in front of the grand jury with the records, you must sign and return the enclosed Waiver of Appearance and provide the requested records to the agent serving this subpoena. The Waiver authorizes the agent to return the records to the grand jury in your place. Any questions regarding this subpoena should be directed to:

| | | |
|-------------------|---------|----------------|
| Agent: | Agency: | Telephone No. |
| S/A Jon Lawniczak | IRS-CI | (248) 874-2266 |

DAVID J. WEAVER, CLERK OF COURT



Signature of Clerk or Deputy Clerk



Date: September 26, 2018

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

DOJ Trial Attorney: Mark McDonald
Address: U.S. Department of Justice, Tax Division
601 D Street N.W. -Room 7544
Washington D.C. 20004
Email: Mark.S.McDonald@usdoj.gov
Telephone: 202-305-2672

[REDACTED]

GRAND JURY SUBPOENA 18-1-3-108

BRING WITH YOU:

All documents generated by Horizon Imaging, LLC showing visits by patients to facilities, patient charges, and billing information, to include "Patient Charge Summary" January 1, 2009, to the present.

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.

RECORD FORMAT: Hard copies of records are not requested. Records are requested in the form of compact discs (CDs) or Digital Video Discs (DVDs). ASCII fixed length files are preferred, however, ASCII delimited format is acceptable. A record layout for the data is also requested.

United States District Court

for the
Eastern District of Michigan

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: State Farm Mutual Automobile Insurance Company
c/o Ross Silverman
Katten Muchin Rosenman LLP

Grand Jury No. 17-1-16-81

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

| | |
|--|--|
| Place: U.S. Courthouse and Federal Building 600 Church Street Flint, Michigan 48502 | Date and Time: December 20, 2017 9:30 am |
|--|--|

You must bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

SEE ATTACHMENT*

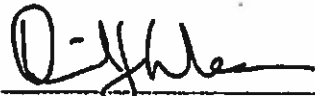
*In lieu of actually appearing in front of the grand jury with the records, you must sign and return the enclosed Waiver of Appearance and provide the requested records to the agent serving this subpoena. The Waiver authorizes the agent to return the records to the grand jury in your place. Any questions regarding this subpoena should be directed to:

Agent: Jon Lawniczak

Agency: IRS

Telephone No. (248) 874-2266

DAVID J. WEAVER, CLERK OF COURT



Signature of Clerk or Deputy Clerk



Date: December 4, 2017

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

DOJ Tax Attorney: Mark McDonald
Address: U.S. Department of Justice, Tax Division
601 D Street N.W. -Room 7544
Washington D.C. 20004
Email: Mark.S.McDonald@usdoj.gov
Telephone: 202-305-2672

AO 110 (Rev. 06/09) Subpoena to Testify Before a Grand Jury

Subpoena Return of Service

Grand Jury No. 17-1-16-81

A copy of the Subpoena has been served in the manner indicated below:

Name of Individual Served: _____

Date of Service: _____

Method of Service

_____ Personally served at this address:

_____ Returned unexecuted (reason):

Service Fees: Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also tendered to the witness fees for one day's attendance, and the mileage allowed by law, in the amount of \$_____.

My fees are \$_____ for travel and \$_____ for services, for a total of \$_____.

Declaration of Serve

I declare under the penalty of perjury that the information contained in this Return of Service is true and correct.

Name of Server: _____

Signature of Server: _____

Date: _____

Server's Address: _____

**GRAND JURY SUBPOENA 17-1-16-81
ATTACHMENT**

Please provide the documents generated during the litigation entitled State Farm Mutual Automobile Insurance Company v. United Health Group, Inc., et al. (5:14-cv-10266) (ED MI), specifically:

- All items obtained from third-parties and defendants in the above-referenced litigation in discovery in the above-referenced litigation .
- All affidavits and deposition transcripts obtained from statements and testimony of third-parties and defendants in the above-referenced litigation.

These records should include but are not limited to:

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